



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 22 जून, 1987/1 आषाढ़, 1909

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

*Shimla-171002, the 18th June, 1987*

No. EXN-F(1)-8/77.—In exercise of the powers conferred by sub-section (2) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor, Himachal Pradesh is pleased to direct that the tax under sub-section (1) of the said section shall be levied at the first stage of the sale of goods, namely, Tractors and spare parts thereof; Refrigerators and air conditioning plants and Components parts thereof; Wireless reception instruments and apparatus, Television, V.C.R./V.C.P., radios and radiogramophones; electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof; all clocks, time pieces and parts thereof; Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof; Cosmetics and perfumery, Leather goods, Footwears

of all kind, Aerated water and cold drinks of all kind Battery cells of all type and Tea, which stage shall:—

- (a) in the case of the dealer who imports into Himachal Pradesh any such goods from any place outside Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh;
- (b) in the case of a dealer who manufactures such goods within Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh; and
- (c) in the case of other dealer who has not purchased such goods from a dealer referred to in the preceding clauses, be the stage at which such dealer sells such goods for the first time in Himachal Pradesh.

This shall come into force with effect from 1-7-1987.

By order,  
S. S. SIDHU,  
Secretary.